HdL COMPANIES

ADJUSTED FOR ECONOMIC DATA

CITY OF BRENTWOOD

PER CAPITA SALES TAX SURPLUS/GAP COMPARISON - FISCAL YEAR 2013-14

Retail Category

Category	Value
Service Stations	($1,000) ($800) ($600) ($400) ($200) $0 $200 $400 $600
Service Stations	
Electronics/Appliance Stores	
Lumber/Building Materials	
Grocery Stores Liquor	
Family Apparel	
Casual Dining	
Quick-Service Restaurants	
Fast-Casual Restaurants	
Women's Apparel	
Home Furnishings	
Specialty Stores	
Drug Stores	
Shoe Stores	
Variety Stores	
Art/Gift/Novelty Stores	
Hardware Stores	
Paint/Glass/Wallpaper	
Sporting Goods/Bike Stores	
Photographic Equipment	
Florist Shops	
General Merchandise	
Music Stores	
Men's Apparel	
Stationery/Book Stores	
Jewelry Stores	
Grocery Stores Beer/Wine	
Package Liquor Stores	
Office Supplies/Furniture	
Department Stores	
Fine Dining	
Discount Dept Stores	

The above graph compares **per capita** sales tax generated from targeted retail categories against countywide averages. A **retail surplus** suggests the community is capturing its local market for that category of goods plus attracting shoppers from outside the jurisdiction. A **retail gap** suggests the possibility that residents may have a greater demand for products in the specific category than is being satisfied by local businesses. The information is provided only as a **starting point** in identifying potential sources of sales tax loss and should not automatically be interpreted as an expansion or leveraging opportunity without more detailed analysis and assessment.

CITY OF BRENTWOOD

PER CAPITA SALES TAX SURPLUS/GAP COMPARISON - FISCAL YEAR 2013-14

Retail Category	Per Cap Sales Capture (+) or Gap (-)	Sales Tax Deviation	Typical Sales Per Sq Ft by Retail Type	Approx Sq Ft to Close Gap
Service Stations	$461	$252,323	$n/a	n/a
Electronics/Appliance Stores	414	226,628	500	n/a
Lumber/Building Materials	386	211,163	300	n/a
Grocery Stores Liquor	299	163,429	110	n/a
Family Apparel	269	147,418	375	n/a
Casual Dining	218	119,571	525	n/a
Quick-Service Restaurants	138	75,696	500	n/a
Fast-Casual Restaurants	123	67,375	520	n/a
Women's Apparel	105	57,478	375	n/a
Home Furnishings	91	49,667	175	n/a
Specialty Stores	83	45,638	175	n/a
Drug Stores	56	30,890	350	n/a
Shoe Stores	45	24,699	200	n/a
Variety Stores	37	20,446	100	n/a
Art/Gift/Novelty Stores	37	20,106	150	n/a
Hardware Stores	15	8,129	225	n/a
Paint/Glass/Wallpaper	3	1,467	250	n/a
Sporting Goods/Bike Stores	0	(38)	225	0
Photographic Equipment	(4)	(1,976)	Insufficient data	Insufficient data
Florist Shops	(5)	(2,688)	150	2,000
General Merchandise	(7)	(3,859)	100	4,000
Music Stores	(19)	(10,149)	200	5,000
Men's Apparel	(22)	(11,961)	225	5,000
Stationery/Book Stores	(33)	(18,141)	200	9,000
Jewelry Stores	(45)	(24,737)	500	5,000
Grocery Stores Beer/Wine	(54)	(29,724)	175	17,000
Package Liquor Stores	(88)	(48,117)	Insufficient data	Insufficient data
Office Supplies/Furniture	(120)	(65,788)	225	29,000
Department Stores	(129)	(70,703)	175	40,000
Fine Dining	(137)	(75,209)	800	9,000
Discount Dept Stores	(970)	(531,075)	475	112,000

Average sales per square foot are based on HdL's overview of average statewide chain store sales. The square footage needed to close the gap is only on approximation and specfic demand will vary with regional and local market conditions and individual retailers.